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# California Property Tax

## An Overview

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## Introduction

*California Property Tax* gives an overview of property tax assessment in California. It is designed to give readers a general understanding of California's property tax system. The publication begins with a brief history of Proposition 13—since 1978, the foundation of California's property tax system. It then discusses the roles of key players in property tax assessment: California voters, the Legislature, the State Board of Equalization, and county assessors. It explains which types of property are subject to taxation and which are exempt. It also addresses the issue of where property should be assessed. It also discusses the annual process of preparing the property tax rolls, the procedure for challenging an assessment, and the process for collecting property taxes. Finally, it covers the yield tax on timber, at the time of its harvest.

Although this publication is periodically updated, the laws and rules concerning property tax assessment are continually modified. Therefore, we caution the reader to consult appropriate sections of the Revenue and Taxation Code and related codes and property tax regulations in order to have the most current information.

We welcome your suggestions for improving this publication. Please send your suggestions to:

State Board of Equalization  
Policy, Planning, and Standards Division  
450 N Street, MIC:64  
P.O. Box 942879  
Sacramento, CA 94279-0064

## State Board of Equalization Website

If you need more information about California property tax visit us at <http://www.boe.ca.gov>. Our Website has the complete text of the *Assessors' Handbook* Sections, special topic and assessment practices surveys, the *Property Taxes Law Guide*, Letter To Assessors, and issue papers. In addition, you will find a listing of the addresses and telephone numbers for county assessors' offices, and answers to the most frequently asked questions about property tax issues. You may also access Property Tax Committee workplans and current information about Board meeting dates. The Web site also contains a calendar of property tax dates.

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**Note:** *This pamphlet summarizes the law and applicable regulations in effect when the publication was written, as noted on the cover. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text in this publication and the law and/or regulations, the latter are controlling.*

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## Important Property Tax Dates

January 1, 12:01 a.m.	Lien date for all property.
February 15	<p>Legal deadline for filing most exemption claims.</p> <p>Last day to <b>timely</b> file exemption claim for cemeteries, colleges, exhibitors, free public libraries, free museums, public schools, and churches.</p> <p>Last day to file timely exemption claim for veterans', disabled veterans', and homeowners'.</p> <p>Last day to <b>timely</b> file exemption claims for Welfare organizations and Veterans' organizations.</p>
April 10	Last day to pay second installment of secured taxes without penalty.
May 15 – August 31	Senior Citizens, Blind, or Disabled Citizens file claim for Homeowner or Renter Assistance.
May 15 – December 10	Senior Citizens, Blind, or Disabled Citizens file claim for Homeowner's Property Tax Postponement.
July 1	County assessor delivers completed assessment roll to the county auditor.
July 2 - September 15	Taxpayers file applications for reduction in assessed value with clerk of county board of supervisors.
August 12 and December 2	Board hearing to solicit input of interested parties on property tax matters and to address the Property Taxpayers' Advocate's annual report. (Culver City and Sacramento)
August 31	Last day to pay unsecured taxes without penalty.
December 10	<p>Last day to pay first installment of secured taxes without penalty.</p> <p>Last day to file for homeowners', veterans', and disabled veterans' exemption to receive 80 percent of exemption.</p>

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**Note:** For a complete list of significant dates, see *Property Taxes Law Guide, Volume 1, Property Tax Calendar*. Also available on the BOE website.

# 1. The Background of Property Taxes in California

Prior to 1912, the state derived up to 70 percent of its revenue from property taxes. The state no longer relies on property taxes as its primary source of funds; since 1933, the only property tax directly levied, collected, and retained by the state has been the tax on privately owned railroad cars. Currently, the state's principal revenue sources are personal income taxes, sales and use taxes, bank and corporation taxes, and a series of excise taxes. The State Board of Equalization administers sales and use taxes and excise taxes, while the Franchise Tax Board administers the personal income and bank and corporation taxes.

Today, it is California's counties, cities, schools, and special districts that depend on the property tax as a primary source of revenue. The property tax raised more than \$21.4 billion for local government during 1998-99. These funds were allocated as follows: counties 19%, cities 11%, schools 52% (school districts and community colleges), and special districts 18%.

## Proposition 13

On June 6, 1978, California voters overwhelmingly approved Proposition 13, the property tax limitation initiative. Proposition 13 was the taxpayers' collective response to dramatic increases in property taxes and a growing state revenue surplus of nearly \$5 billion. Proposition 13 rolled back most property assessments to 1975 market value levels and limited the property tax rate to 1 percent plus the rate necessary to fund local voter-approved bond indebtedness. Further, it generally limited future property tax increases to no more than 2 percent per year on properties that were not involved in a change in ownership or did not undergo new construction.

After Proposition 13, county property tax revenues dropped from \$10.3 billion in 1977-78 to \$5.04 billion in 1978-79. As a result, many local governments were in fiscal crisis. Keeping local governments in operation the first two years following Proposition 13 required legislative "bailouts" to offset property tax revenue losses. A first-year stopgap measure costing \$4.17 billion in state surplus funds was necessary to directly aid local governments. A second-year bailout, a long term fiscal relief plan, cost the state \$4.85 billion.

Prior to 1978, real property was appraised cyclically, with no more than a five-year interval between reassessments. Since property values were systematically reviewed and updated, assessed values were usually kept at or near current market value levels. In contrast, Proposition 13 generally limits annual increases in assessed value to no more than 2 percent, except for property that changes ownership or undergoes new construction. Essentially, Proposition 13 converted the existing market value-based property tax system to an acquisition value-based system.

## Disparities in Assessed Value

Under Proposition 13, similar properties can have substantially different assessed values based solely on the dates the properties were purchased. Disparities result wherever significant appreciation in property values has occurred over time. Long time property owners, whose assessed values generally may not be increased more than 2 percent per year, tend to have markedly lower tax liability than recent purchasers, whose assessed values tend to approximate market levels.

## Court Challenges to Proposition 13

As assessment disparities have become more pronounced, there has been heightened public and legislative interest in the long-term effects of Proposition 13. The issue of Proposition 13 and property taxes has been the subject of several proposals in recent legislative sessions. In 1990, Senate Resolution No. 42 established the Senate Commission on Property Tax Equity and Revenue to study and analyze the results of Proposition 13. The Senate Commission developed proposals for alternative methods of property taxation. Additionally, the Assembly Select Committee on Property Tax and Local Government Finance was created to examine the impact of Proposition 13. The committee was formed to address the potential impact of litigation involving challenges to the constitutionality of Proposition 13 (see below).

Immediately after Proposition 13 passed, its constitutionality was challenged. The California Supreme Court upheld the constitutionality of Proposition 13 in *Amador Valley Joint Union High School District v. State Board of Equalization* on September 22, 1978. The decision rendered in this case remained the highest judicial ruling on Proposition 13 until 1992, when the United States Supreme Court ruled, in *Nordlinger v. Hahn*, that Proposition 13 did not violate the equal protection clause of the United States Constitution. This ruling effectively ended speculation about whether the judicial system would ever overturn or modify Proposition 13. There is little doubt now that any further modification to Proposition 13 will be made only by the voters.

## 2. The Role Of Voters and The Legislature

Together, the electorate and the Legislature of California have reshaped the administration of property taxes since 1978. Constitutional Amendments, both voter-initiated (Initiative Constitutional Amendments) and Legislature-initiated (Assembly or Senate Constitutional Amendments), have established fundamental changes. Meanwhile, Legislative measures have interpreted, clarified, and implemented the constitutional provisions.

## Provisions of Proposition 13

Voters accomplished the most significant change in the taxation of property in California when they approved Proposition 13 in 1978. This initiative added four primary features to the California Constitution:

1. Limits the tax on property to 1 percent of its taxable value plus the rate necessary to pay off voter-approved indebtedness.
2. Requires that property be valued as of the 1975 lien date, or as of the date the property changed ownership or was newly constructed. It further provides for an annual adjustment for inflation, as measured by the change in the California Consumer Price Index, but not to exceed 2 percent.
3. Prohibits both the state and local governments from imposing any new *ad valorem* taxes on real property or imposing any sale or transaction taxes on the sale of real property.
4. Requires a two-thirds vote in each house of the Legislature to increase or impose state taxes and approval of two-thirds of the qualified electorate to increase or impose special taxes.

Since the passage of Proposition 13, the Legislature and the voters have continued to alter, interpret, and implement the property tax laws.

## 3. The Role of the State Board of Equalization

The State Board of Equalization was established in 1879 by constitutional amendment. Its original purpose was to regulate county assessment practices, equalize county assessment ratios, and assess properties of railroads. Since its creation, the Board's duties have progressively expanded. In addition to its property tax responsibilities, the Board currently administers a variety of state and local business tax programs. The Board consists of five elected members; four members are elected from legislatively defined districts, while the fifth member, the State Controller, is elected at-large and serves in an *ex officio* capacity.

### The Need for Uniform Assessments

While the county assessor determines the value of locally assessable property for taxation purposes, the Board has a vested interest in the valuation by virtue of its constitutional responsibility to promote uniformity in property assessments throughout the state. Uniformity is important both within and among counties for a number of reasons:

- Cost-sharing provisions for funding public schools require the state to make up the difference between revenue guarantees and the amount actually allocated from property tax proceeds. Underassessments increase the required state subvention from the general fund.

- Local agencies are constitutionally limited to the tax rate they can apply to property. Assessments at less than full taxable value deny local governments their fair share of revenues.
- The Board assesses public utilities and other inter-county properties and allocates values to each county on a uniform basis. A proper allocation depends on consistency among all counties. If a county assesses at a level below the legal requirement, then the state assesses pay a higher proportion of property taxes to support local government.
- If a taxing agency operates in more than one county, a county assessing at less than full taxable value causes the taxpayers in the remaining counties to bear a heavier tax burden.

## The Board's Property Tax Divisions

The Board's property tax functions are administered by three divisions: County Property Tax; Policy, Planning, and Standards; and Valuation. Each division's role in the administration of property tax is described on the following pages.

### County Property Tax Division

The County Property Tax Division is responsible for promoting statewide compliance and uniformity in county assessment procedures and practices. This is accomplished through the following activities.

#### *Assessment Practices Surveys*

The Government Code requires that at least once each five years, the Board shall survey each county assessor's office. The purpose of the survey is to determine the adequacy of the procedures and practices the county assessor uses in valuing property and to evaluate the assessor's performance of mandated duties. The survey concentrates on statutory mandates and revenue-related issues.

The surveys are conducted as follows. For each county, Board staff conducts an audit of the assessor's procedures and practices. The staff then publishes an assessment practices survey report which summarizes the staff's findings and includes recommendations for improvement.

In addition, each year the Board staff performs appraisal samples of five county assessment rolls. Two of the 10 largest counties are sampled each year. Three smaller counties are selected for sample based on (1) serious problems noted in the assessment practices survey report or (2) random selection. In each case, a statistically representative sample is drawn from the county assessment roll. Board staff audit and appraise each property in the sample and compare the results to the assessor's values. The results are expanded to determine whether the total assessment roll is in compliance with statutory standards.



### *Timber Tax*

The Timber Tax Section registers timber owners, provides tax returns, collects the Timber Yield Tax, conducts verification audits, and reviews harvest operations. It also provides timberland values to county assessors.

## **Policy, Planning, and Standards Division**

The Policy, Planning, and Standards Division is responsible for ensuring that the State's interest in tax revenue is protected. This responsibility involves assisting county officials in achieving uniformity in the assessment of California property and providing informative property tax assessment services to all taxpayers.

### *Special Topic Surveys*

The Board periodically publishes "special topic" surveys on statewide assessment practices. The surveys focus on specific subject areas or major issues that have significant impact on local property taxation. These surveys are conducted when needed. To date, surveys have been conducted on Land Conservation Act properties, oil and gas properties, new construction, changes in ownership, mobilehomes, possessory interests, assessment appeals, audit procedures, confidentiality of assessor's records, minimum percent good factors, coordination on tenant improvements, and Section 11 and PERS properties.

### *Property Tax Rules*

The Board is required to prescribe rules and regulations to govern assessors and local boards of equalization. The Board's Property Tax Rules are codified in Title 18 of the California Code of Regulations. These rules are adopted to clarify statutes relating to assessment principles and procedures.

### *Assessors' Handbook*

The *Assessors' Handbook* is comprised of more than 25 instructional manuals on various assessment and appraisal topics, including annually revised building cost estimating guidelines. Individual manuals are periodically updated to reflect legislative changes and revisions in appraisal and assessment systems. A list of handbook sections may be found in Appendix 3.

### *Property Tax Exemptions*

The Board prevents multiple claims for the homeowners' exemption by acting as a statewide clearinghouse. The Board has a direct role in administering the welfare exemption, which exempts property used exclusively for religious, hospital, scientific, or charitable purposes and owned and operated for those purposes by qualifying nonprofit organizations. The Board must review all claims for the welfare exemption, and the exemption cannot be granted unless the Board recommends approval. The Board also advises assessors and prescribes forms for administration of all other property tax exemptions.

### *Appraiser Training and Certification*

Property appraisers employed by assessors must meet certain minimum qualifications and hold an appraiser's certificate issued by the Board. In order to retain an appraiser's certificate, appraisers must complete a specified number of hours of training per year. The Board provides training at various sites throughout California and monitors the yearly training requirements. The Board currently conducts classes on various appraisal topics. In addition, the Board provides workshops on specific assessment issues to enhance the knowledge and skills of appraisers, Board Members and their staffs, and Appeals Board Members.

### *Letters To Assessors*

Letters To Assessors are advisory letters issued to all assessors and interested parties. Typically, the letters provide staff interpretations of rules, laws, and court decisions, or general information relating to property tax assessment.

### *Technical Services*

The Board also responds to individual inquiries from assessors, legislators, taxpayers, and the business community, as well as letters written to the Governor on property tax issues.

### *Legal Entity Ownership Program*

This program's goal is to discover changes in ownership and/or control of legal entities and to inform the appropriate assessors of the need to reappraise real property owned by such legal entities.

### *Clearinghouse Programs*

The Board monitors claims for relief under Proposition 58 (parent/child transfers), Propositions 60 and 90 (persons over 55), Proposition 110 (disabled persons), and Proposition 3 (eminent domain properties).

### *Forms*

The Board prescribes many types of forms for use by assessors, such as business property statements, exemption claim forms, and change in ownership forms. Assessors may make limited rearrangements of the forms to meet their processing needs, but they must submit such rearranged forms for Board review and approval.

### *Tax-Rate Mapping Program*

A tax-rate area number is assigned to each geographical area in the state with a different distribution of revenues among taxing jurisdictions. The Board maintains this program in order to allocate the value of railroad properties and nonoperating, nonunitary properties of other state assessees to their appropriate taxing jurisdictions. County auditors also use these tax-rate areas to allocate property tax revenues to the appropriate taxing jurisdictions.

## Valuation Division

The Valuation Division is responsible for administering the assessment program of California state assessees under the Board's jurisdiction.

### *State Assesseees*

The California Constitution requires the Board of Equalization to annually assess property, except franchises, owned or used by regulated railway, telegraph, or telephone companies, car companies operating on railways in the state, and companies transmitting or selling gas or electricity. It also requires the Board to annually assess pipelines, flumes, canals, ditches, and aqueducts lying within two or more counties. Except for the railway car companies (see Private Railroad Car Tax below), the assessed values are allocated to the counties and other local tax jurisdictions. The taxes are levied and collected in the same manner as for county-assessed properties. State-assessed property is assessed at its fair market value or full value as of 12:01 a.m. January 1.

### *Private Railroad Car Tax*

The Board performs the entire assessment function, including appraisal and tax collection, for privately owned railroad cars.

## Property Taxpayers' Advocate's Office

The Property Taxpayers' Advocate is a Board-appointed position that is responsible for implementing The Morgan Property Taxpayers' Bill of Rights. The advocate reviews, from the point of view of a taxpayer, the effectiveness of the Board's operating divisions and the county assessors in providing clearly-written informational materials to property taxpayers; prompt and adequate resolution of inquiries, complaints, and other problems; and identification of areas of recurring conflict between taxpayers and property tax assessment officials. The advocate issues a formal annual report on property tax matters affecting taxpayers' rights, and the Board annually holds a public hearing to address the advocate's report and related property tax issues.

In addition to establishing the position of Property Taxpayers' Advocate, the Property Taxpayers' Bill of Rights provides other measures designed to promote the fair administration of the property tax. For example, Section 5909 of the Revenue and Taxation Code provides that, under certain conditions, where a taxpayer's failure to report information or pay amounts of tax that directly results from the taxpayer's reasonable reliance on a written ruling from the county assessor as to the property tax consequences of an actual or planned transaction, the taxpayer is relieved of penalties or interest that would otherwise have accrued.

The Property Taxpayers' Advocate may be reached at:

Taxpayers' Rights Advocate Office

450 N Street; MIC:70

P.O. Box 942879

Sacramento, CA 94279-0070

Telephone: (916) 324-2798

Toll Free: (888) 324-2798

Fax: (916) 323-3319

## 4. The Role of the County Assessor

The county assessor, an elected official, is governed by the State Constitution, the laws passed by the Legislature, and the rules adopted by the State Board of Equalization. An individual county government does not control the county assessor's tasks.

### Annual Assessments

The assessor must annually assess all taxable property in his/her county, except for state-assessed property, to the person owning, claiming, possessing, or controlling it on January 1. The duties of the county assessor are to discover all assessable property, to inventory and list all taxable property, to value the property, and to enroll the property on the local assessment roll.

The county assessor's primary responsibility is to determine annually the full taxable value of each property so that each owner is assured of paying the proper amount of property tax for the support of local government.

### Local Property Tax Roll

The assessed value determined and enrolled by the county assessor is multiplied by the appropriate tax rate to form the basis of the current year's tax bill. The maximum tax rate is 1 percent plus (1) the amount necessary to make annual payments due on general obligation bonds or other indebtedness incurred prior to July 1, 1978; (2) any bond indebtedness for the acquisition or improvement of real property approved by a two-thirds majority of voters on or after July 1, 1978; and (3) effective January 1, 2001, certain bonded indebtedness for school facilities approved by 55% of the voters. The collection of these taxes and their allocation to the appropriate taxing jurisdictions are functions of the county tax collector and the county auditor, respectively. Like the county assessor, these officials operate under state law.

## 5. Taxable Property

All property is taxable unless otherwise provided for in the California Constitution or the laws of the United States. Property is defined as all matters and things, real, personal, and mixed, capable of private ownership.

### Real Property

Real property is defined as:

- The possession of, claim to, ownership of, or right to the possession of land.
- All mines, minerals, and quarries in the land, all standing timber whether or not belonging to the owner of the land, and all rights and privileges appertaining thereto.
- Improvements—defined as all buildings, structures, fixtures, and fences erected on or affixed to the land, and all fruit, nut bearing, or ornamental trees and vines, not of natural growth, and not exempt from taxation, except date palms under eight years of age.

### Personal Property

Personal property is defined as all property except real property. Personal property is either tangible or intangible. Generally, all tangible personal property is taxable except where specific exemptions are provided. Tangible personal property is any property, except land or improvements, that may be seen, weighed, measured, felt, or touched, or which is in any other manner perceptible to the senses.

Examples of taxable tangible personal property include portable machinery and equipment, office furniture, tools, and supplies. Examples of nontaxable tangible personal property are household goods and personal effects, noncommercial boats worth \$400 or less, and goods held for sale or lease in the ordinary course of business (inventories).

Examples of nontaxable intangible property include notes, debentures, shares of capital stock, solvent credits, bonds, deeds of trust, mortgages, liquor licenses, insurance policies, club memberships, and copyrights.

The classification of property as either real property or personal property is significant because the tax assessment procedures vary depending on the type of property.

- The Legislature may either exempt personal property from taxation or provide for differential taxation. The Legislature does not have this power over real property.
- Personal property is not subject to Proposition 13 value limitations.
- Special assessments are not applicable to personal property.

## Possessory Interests

Private interests in publicly owned lands, known as possessory interests, are also taxable. A possessory interest is an independent and durable interest in real property that exists as a result of possession, exclusive use, or a right to possession or exclusive use of land and/or improvements unaccompanied by either ownership of the land in fee simple or a life estate in the property. A possessory interest becomes taxable when the interest is held in nontaxable publicly owned real property. There is no possessory interest tax placed on the use of publicly owned personal property.

Examples of taxable possessory interests include permitted use of U.S. Forest Service property such as ski resorts, stores, and cabins; harbor leases; boat-slips at public marinas; tie-downs at public airports; grazing land permits; employee housing on tax-exempt land; and mineral rights in public lands.

## Properties Owned by Local Governments Outside Their Boundaries

Properties that are owned by local governments but located outside their boundaries are taxable under Article XIII, Section 11, and Article XIII A of the California Constitution if the property was taxable when it was acquired by the local government. Each year, the lowest of the following three values is enrolled: the current market value, the factored base year value, and the Phillips Factor value (the 1966 or 1967 value multiplied by the current Phillips Factor).

## Property Not Covered by Proposition 13

Proposition 13 did not affect the assessment of all property. Properties not affected by Proposition 13 fall into three general categories:

1. Personal property.
2. Utilities, railroads, and other properties assessed by the State Board of Equalization.

## 6. Property Tax Exemptions

The State Constitution provides for a variety of full and partial exemptions. The Legislature has unlimited authority to provide for exemption of any kind of personal property, but the Legislature cannot exempt real property without specific authority provided by the Constitution.

Following is a brief discussion of some of the major property tax exemptions in California. Please note that issues regarding many of these exemptions are complex; the assessor's office should be consulted for detailed requirements regarding exemptions.

## Personal Effects

Household furniture, hobby equipment, and other personal effects are exempt. This exemption does not include vehicles, aircraft, or boats, nor does it apply to any property used for a trade or business. No filing is required.

## Intangible Personal Property

All forms of intangible personal property are exempt; no filing is required. Examples of intangible personal property include cash, bank accounts, mortgages, stock certificates, and similar intangibles.

## Homeowners' Exemption

The Constitution requires a \$7,000 reduction of taxable value for qualifying owner-occupied homes. The state reimburses local agencies for the loss in property tax revenue. The homeowner must make a simple one-time filing for the exemption.

## Business Inventory

Personal property held for sale or lease in the ordinary course of business is exempt. "Business inventory" includes merchandise held for sale or lease, animals used in the production of food or fiber, and incidental supplies passed on to the customer. The exemption does not include property in use on the lien date (except animals) or ordinary supplies. No filing is required, but the assessor may audit to verify whether the property qualifies.

## Low-Value Exemption

A county board of supervisors is authorized to exempt real property with a "base year value" and personal property with a "full value". If the "full value" is so low and, if not exempt, the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessing and collecting them. A Board's threshold is \$5,000 or less. However, the value threshold is increased to \$50,000 for possessory interests that are for a temporary and transitory use in a publicly-owned convention center, cultural facility, or fairground.

## Church Exemption

Land, buildings, and personal property used exclusively for religious worship are exempt. The exemption does not include excess property or property used for purposes other than religious worship. This exemption requires annual filing.

## Welfare Exemption

The welfare exemption includes property owned, irrevocably dedicated to, and used for religious, hospital, scientific, and/or charitable purposes. Annual filing is required, and the claim requires approval by both the Board of Equalization and the county assessor.

## Veterans

Current law provides a basic exemption of \$100,000 on the principal place of residence for veterans with specified disabilities, or for unmarried surviving spouses of those veterans. A one-time filing is required. This exemption may be raised to \$150,000 if the veteran meets the income limit of \$40,000, adjusted annually by an inflation factor. Annual filing is required.

## Crops, Trees, and Vines

Growing crops are exempt (no filing required). Grapevines are exempt for the first three years and orchard trees are exempt for the first four years. Standing timber is exempt but is taxed when harvested (see Chapter 12, *Timber Yield Tax*).

## Other Examples of Exempt Properties

Listed below are some other types of properties that are fully or partially exempt. Some of the exemptions require filing, and there are restrictions on the use of the properties in some cases.

Aerospace museums	Historical aircraft
Livestock (most)	Burial plots
Nonprofit colleges and schools	Large vessels and low-valued boats
Free libraries and museums	Art gallery displays

# 7. Other Property Tax Relief Measures

The State Constitution provides for a variety of tax relief measures which the Legislature has implemented as California property tax relief programs. The issues and qualifications regarding these programs are complex, and claim forms must be filed to obtain the relief. The assessor's office should be contacted for claim forms and detailed requirements regarding these programs.

## Disabled New Construction Exclusion

If the modification of an existing structure is for the purpose of making the structure more accessible to a physically disabled person, the new construction may be excluded from reassessment. Claims for this exclusion must be filed with the county assessor.



## Disaster Relief

The taxable value of properties that have been substantially damaged or destroyed by a disaster may be reassessed to reflect the damage. The reduced value remains until the property is fully repaired, restored, or reconstructed. Then the factored base year value will be restored. The repair, restoration, or reconstruction will not be considered new construction as long as it is substantially equivalent to the property prior to the damage or destruction.

- The taxable value of property which is substantially damaged or destroyed by a disaster occurring in an area proclaimed by the Governor to be in a state of emergency may be transferred to comparable replacement property that is located within the *same* county and which is acquired or newly constructed within three years after the disaster.
- The taxable value of property which is substantially damaged or destroyed by a disaster occurring in an area proclaimed by the Governor to be in a state of emergency may be transferred to a qualified replacement property located within *another* county, provided that the replacement property is located in a county that has adopted an ordinance that allows such taxable value transfers. This is effective for disasters that occurred on or after October 20, 1991. Contra Costa, Los Angeles, Modoc, San Francisco, Solano, and Sutter Counties have adopted ordinances accepting transfers of base year value under this program. Claims for this exclusion must be filed with the county assessor.

## Eminent Domain

The taxable value of property may be transferred to a comparable replacement property if the person acquiring the real property has been displaced from property by eminent domain proceedings, by acquisition by a public entity, or by governmental action which resulted in a judgment of inverse condemnation. The replacement property does not have to be located in the same county as the taken property. Claims for this exclusion must be filed with the county assessor.

## Over 55/Disabled Citizens Relief

Persons over the age of 55 or severely and permanently disabled persons may transfer the taxable value of their principal residence to replacement dwelling of equal or lesser value, located within the *same* county, that is purchased or newly constructed within two years of the sale of the original property.

The taxable value may be transferred to a qualified replacement property located within *another* county provided that the replacement property is located in a county that has adopted an ordinance to allow such transfers. Alameda, Kern, Los Angeles, Modoc, Orange, San Diego, San Mateo, Santa Clara, and Ventura Counties have adopted ordinances allowing transfers under this program. Claims must be filed with the county assessor within three years of the acquisition or completion of construction of the replacement property. Counties may opt to cancel an ordinance.

## Parent-Child and Grandparent-Grandchild Exclusions

The purchase or transfer of a principal residence, and the first \$1 million of other real property between parents and children is not subject to reassessment provided a timely claim is filed. Claims for this exclusion must be filed with the county assessor within certain time limits. This exclusion also applies to transfers between grandparents and grandchildren when both qualifying parents are deceased, subject to certain limitations.

## Property Tax Assistance

The Senior Citizens Property Tax Assistance Law is administered by the Franchise Tax Board and provides property tax assistance for certain low-income (total household income of \$33,993 or less) homeowners or renters who are senior citizens (62 years of age or older), blind, and/or disabled. The assistance is a reimbursement by the State of California of a portion of the local property taxes assessed on the homeowner's home, or, in the case of a renter, reimbursement of a portion of the property taxes presumed to have been paid as part of the rent payments. To claim assistance, homeowners must file Form 9000, Homeowner Assistance Claim, and renters must file Form 9000R, Renter Assistance Claim.

Call (800) 338-0505 for further information.

## Property Tax Postponement

The Senior Citizens and Blind or Disabled Persons Property Tax Postponement Law is administered by the State Controller's Office. This, and related programs for tenant-stockholders, mobilehomes, and possessory interest holders, allow qualified homeowners to postpone payment of part or all of the property taxes on their home. Because the State pays the local property taxes for the homeowner, and because the State must be reimbursed at some point in time, a security document in the form of a property tax postponement lien is recorded on the home.

Call (800) 952-5661 for further information.

## 8. Where Property Is Taxed

### Real Property

Real property, interests in real property, and taxable possessory interests are taxable in the county where they are located, irrespective of the owner's residence. If a parcel of real property spans more than one revenue district, the portion lying within each district is taxable in that district.

## Personal Property

Tangible personal property is taxable where it has established “permanent situs,” irrespective of the owner’s residence. The only exception is personal property belonging to members of the armed services. Some types of personal property do not have a fixed situs and are movable; as a result, determining permanent situs is dependent on a number of factors including the type of property, the way the property is typically used, and the property owner’s residence.

## Vessels and Aircraft

Private aircraft are taxed at the location of the airport or hangar where they are usually kept. Commercial certificated aircraft are taxed on an apportioned basis in each county to which flights are made. Vessels are generally assessed where they are habitually located. A small boat not habitually kept at a mooring, but lifted from the water and trailered to the owner’s residence or other location, is taxed at the location where it is usually kept.

# 9. The Assessment Process

## Annual Assessments

Annually, whoever owns taxable property on January 1 (the lien date) becomes liable for a tax calculated at 1 percent of the “taxable” value of the property. Article XIII A of the Constitution (Proposition 13) also permits adding to the 1 percent tax rate, a rate needed to pay interest and redemption charges for voter-approved indebtedness. Such additional rates will vary from area to area throughout the state. Statewide, the average total tax rate approximates 1.069 percent.

## Change in Ownership and New Construction

The assessed value for most property taxed under Article XIII A is the prior year’s assessed value adjusted for inflation up to 2 percent. However, if there has been a change in ownership or completed new construction, the new assessed value will be the market value of the property that changed ownership or was newly constructed. Such property will also be assessed on the supplemental roll.

## Supplemental Assessments

The supplemental roll provides a mechanism for placing reappraisals under Article XIII A into immediate effect, rather than waiting for the next January 1. The increase (or decrease) in assessed value resulting from the reappraisal is reflected in a prorated assessment (the supplemental assessment) that covers the portion of the fiscal year remaining after the date of change in ownership or completed new construction. The

supplemental assessment statutes apply to any property subject to Article XIII A that has undergone a change in ownership or completed new construction since July 1, 1983.

For changes in ownership or completed new construction occurring between January 1 and May 31, two supplemental assessments are issued. The first covers the portion of the current fiscal year remaining after the date of the event; the second covers the ensuing fiscal year in its entirety.

Supplemental assessments do not affect exemptions for which the assessee is otherwise eligible. If granted, the exemption is applied to the amount of the supplemental assessment.

## 10. The Appeal Process – Local Equalization

The assessor must reassess real property whenever there is a change in ownership or completed new construction. In addition, the assessor may change the assessed value of a property to recognize a decrease in value, to correct an error, or to enroll an escaped assessment. Except for changes in assessment due to annual adjustments for inflation, assessors must notify property owners whenever their assessments of real property are increased. The notifications are sent on or before the date the assessment roll is completed, generally July 1. Personal property is reassessed annually. Notification of personal property assessments is not required.

### Appeal Rights

Property owners can appeal the value of the property appearing on the regular assessment roll by filing an application for change in assessment with the clerk of the board of supervisors (sitting as a local board of equalization) or assessment appeals board between July 2 and September 15. Assessments made outside the regular assessment period (supplemental assessments and escape assessments) must be appealed within 60 days after the date the notice of change in assessment is mailed. For disaster relief assessment appeals, a claim must be filed within 14 days of the reassessment notice.

Homeowners desiring a more complete guide to the appeal process may obtain a copy of the Board of Equalization's Publication 30, "Residential Property Assessment Appeals." This guide may also be accessed from the Board's website at [www.boe.ca.gov/proptaxes/pdf/pam30.pdf](http://www.boe.ca.gov/proptaxes/pdf/pam30.pdf).

### Informal Discussion with Assessor

Often, a taxpayer's first step in challenging an assessment is simply to discuss the matter informally with the assessor's office. The taxpayer should request an explanation of how the assessment was determined, and the assessor should be made aware of any facts that may affect the value of the property.

## Administrative Hearing

The first formal level of appeal is to the board of supervisors sitting as a county board of equalization, or to the assessment appeals board if the county has created one or more of these county boards. Appeal applications can be obtained from the clerk of the board; some county assessors' offices also make the appeal application available. Some counties use hearing officers for certain appeals.

The hearing before the board is an administrative hearing. A taxpayer may or may not elect to employ legal counsel. As a general rule, the property owner has the burden of proving that the assessor has improperly valued the property. However, when the property is an owner-occupied single-family dwelling, the burden falls on the assessor to prove that the property was valued correctly.

If the taxpayer wants a written explanation of the board's or hearing officer's decision, a "Findings of Fact" should be requested prior to the commencement of the hearing. Findings, and a transcript, are usually necessary when a taxpayer seeks judicial review of an adverse decision.

Further information on the actual hearing process may be found in the Board of Equalization's "Assessment Appeals Manual". This manual, written to provide information and instruction to local boards on assessment appeals practices and procedures, may be found on the Board's website at [www.boe.ca.gov/proptaxes/pdf/aamannual.pdf](http://www.boe.ca.gov/proptaxes/pdf/aamannual.pdf).

## Court Appeal

If an appeal is denied, recourse is to the courts, but only under certain circumstances. Generally, the court will hear a case only for the following reasons: arbitrariness, lack of due process, abuse of discretion, failure to follow standards prescribed by law (e.g., using an erroneous method of valuation), or other questions of law. The court will not receive new evidence of value; the court will only review the record of the hearing before the county board. If it finds that the county board's decision is supported by credible evidence, it will uphold the board.

Taxpayers must exhaust their administrative remedies before seeking judicial relief. This includes filing an assessment appeal with the appeals board and a claim for refund of taxes with the appropriate county official(s). An action against a county must be filed in superior court within six months after the claim for refund is denied; however, if the county board has not acted on the claim for refund within six months, the taxpayer may consider the claim to be denied and file the suit within the next six months.

## 11. Tax Collection

### Secured Roll

The county tax collector is responsible for preparing property tax bills. Bills for the regular secured assessment roll are mailed by November 1 and are due in two equal installments. The first installment is due November 1 and becomes delinquent December 10. The second installment is due on February 1 and becomes delinquent April 10.

If taxes are not paid by the delinquent date, a 10 percent penalty attaches. The property is declared tax-defaulted if taxes remain unpaid at the time fixed in the publication of notice of impending default. Monthly penalties of 1.5 percent are added to the unpaid taxes. The property owner has the right to redeem the property by paying the taxes, penalties, and costs within five years of the date the property becomes tax-defaulted. If the property is not redeemed within five years, the property becomes subject to the power of sale and will be sold at public auction or acquired by a public agency.

### Unsecured Roll

Property taxes on the unsecured roll are due in one payment. They are due on January 1 and become delinquent August 31. The property tax rate on unsecured property is based on the previous year's secured property tax rate. Property on the unsecured roll is primarily tenant-owned personal property and fixtures, such as office equipment and machinery, boats, aircraft, and possessory interests.

To collect delinquent property taxes on the unsecured roll, the tax collector may seize and sell the property, file suit for taxes owed, seek a summary judgment against the assessee, or file a certificate of lien.

### Supplemental Roll

Taxes on the supplemental roll are due on various dates depending on when the tax bill is mailed. If the bill is mailed between July 1 and October 31, taxes become delinquent on the same days as the regular secured roll (December 10 and April 10). If the bill is mailed between November 1 and June 30, the first installment becomes delinquent on the last day of the month following the month the bill was mailed and the second installment becomes delinquent the last day of the fourth month following the month in which the first installment becomes delinquent.

Delinquent supplemental assessments are declared in default if the second installment is delinquent at the time fixed in the publication of notice of impending default. A delinquency in supplemental tax leads to default of the entire property, even though "regular" taxes have been paid. Monthly penalties of 1.5 percent accrue and the property is subject to the power of sale after five years.

## 12. Timber Yield Tax

### Forest Taxation Reform Act

The Z'berg-Warren-Keene-Collier Forest Taxation Reform Act (Chapter 176, Statutes of 1976) imposed a timber yield tax and a timber reserve fund tax on every timber owner of felled or downed timber in this state. The timber reserve fund tax was rescinded on January 1, 1983.

This act changed the existing system of taxing both timber and land on which timber is growing. Beginning with the 1977-78 fiscal year, land which is primarily devoted to growing and harvesting timber is zoned for a minimum 10-year period as timberland production zone (TPZ) and valued for property tax purposes on the basis of its use for timber production. Timberland value schedules were set by the State Board of Equalization at three-year intervals through fiscal year 1984-85, and thereafter modified annually according to a revised formula. Timber is not subject to annual *ad valorem* taxation but is taxed at the time of its harvest, based upon harvest value schedules for the location of harvest.

Adjustments to the timber tax rate must be made to keep it consistent with the rate used for *ad valorem* taxation. From 1982 to 2000, the timber yield tax rate has been 2.9 percent.

"Timber" means trees of any species including Christmas trees but does not mean nursery stock. Taxable operations include harvesting for fuel, wood, poles, pilings, and split products, as well as for logs.

### The Board's Role

The Board's Timber Tax Section has the responsibility for administering this tax program. The section has two principal duties: (1) to develop value schedules for timber, and (2) to register taxpayers, receive and allocate tax payments to the appropriate counties, audit accounts, and ensure compliance with the act.

### Timber Advisory Committee

The Timber Advisory Committee, established in accordance with the requirements of the 1976 Act, assists the Board in the setting of harvest schedules. It consists of a representative of the Board of Equalization, five assessors, one representative for large timber interests and one for small timber interests, and a representative from the State Board of Forestry. Annually, the Board appoints the members of the committee.

## 13. Timber Yield Tax Appeals

### Informal Appeal

A timber owner who disagrees with a conclusion shown by an audit report can pursue one or more of the following sequential steps:

1. Review of and discussion of the audit findings with the Board's auditor.
2. Discussion with the auditor's supervisor.
3. Discussion with the Chief of the County Property Tax Division or an assistant as appointed.

### Formal Appeal

The above three steps would precede actual billing of the tax. The appeal may be continued after receipt of the Notice of Determination by filing a Petition for Redetermination within 30 days of the mailing of the Notice of Determination. Petitions for Redetermination are scheduled for conference conducted by a member of the Board's legal staff and/or for hearing by the Board of Equalization. One or more parts of an audit may be adjusted during any one of the discussions or hearings.

The Board may grant or deny the petition or instruct that the tax be redetermined. A redetermination is payable when received and becomes final 30 days after issuance. The final step involves payment of the redetermination, filing a claim for refund, and asking for relief through the courts.

## Glossary

### Ad Valorem Property Tax

A tax imposed on the basis of value.

### Assessed Value

The taxable value of a property against which the tax rate is applied.

### Fair Market Value or Full Cash Value

The amount of cash or its equivalent which property would bring if exposed for sale in the open market under conditions in which neither buyer nor seller could take advantage of the exigencies of the other and both with knowledge of all of the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restrictions upon those uses and purposes.



## Full Value

Full value means fair market value, full cash value, or such other value standard as is prescribed by the Constitution or in the Revenue and Taxation Code under the authorization of the Constitution.

## Lien Date

12:01 a.m. on January 1 preceding the fiscal year for which taxes are collected; the time when the taxes become a lien on property and the time as of which property is valued for tax purposes.

## Personal Property

All tangible property except real estate. See “real property” also.

## Possessory Interest

The taxable private beneficial use and enjoyment of nontaxable publicly owned real property, as such property is defined in Section 104 of the Revenue and Taxation Code, and in taxable publicly owned real property subject to the provisions of Sections 3(a), (b) and 11 of Article XIII of the Constitution.

## Real Property

Real estate or real property includes:

- a. The possession of, claim to, ownership of, or right to the possession of land.
- b. All mines, minerals, and quarries in the land, all standing timber whether or not belonging to the owner of the land, and all rights and privileges appertaining thereto.
- c. Improvements.

## Roll

A listing of all assessable property within the county. It identifies the property, the owner (if known), and the assessed value of the property. Every year the county assessor must prepare two separate and distinct rolls: the “Regular Assessment Roll” (Section 601 Roll), and the “Supplemental Assessment Roll.”

### *Regular Assessment Roll (Section 601 Roll):*

There are two parts to the “Regular Assessment Roll:”

1. The “Local Roll,” which lists all property assessed by the county; it is divided into at least two parts:

- a. The “Secured Assessment Roll,” which contains state-assessed property and locally assessed property the taxes on which are adequately secured by a lien on the real property.
  - b. The “Unsecured Assessment Roll,” which contains property that is not secured to or a lien against real property. It consists largely of business personal property owned by tenants.
2. The “Board Roll,” which lists all property that the State Board of Equalization is required to assess. This roll is prepared by the Board and delivered to the county auditor. It is considered part of the secured roll.

### ***Supplemental Assessment Roll:***

The “Supplemental Assessment Roll” contains a listing of all property that has undergone a change in ownership or experienced new construction.

The amount of each supplemental assessment is the difference between the property’s new base year value, determined as of the date of change in ownership or completion of new construction, and the existing taxable value.

## **Secured Tax Rate**

The rate expressed as a percentage of assessed value at which property on the secured roll must be taxed in order to yield the budgeted receipts from taxes extended on this roll. However, taxes on real property cannot exceed 1 percent of its taxable value plus an amount to pay the interest and redemption charges on any debts approved by voters prior to June 6, 1978, or debts approved by a two-thirds vote of the qualified electors after that date.

## **Severance Tax**

A tax on mineral or forest products at the time they are removed or severed from the soil; usually regarded as a form of property taxation.

## **State Assesseees**

Assesseees of property assessed by the State Board of Equalization on the board roll.

## **Supplemental Assessment**

A property tax levy made in accordance with Chapter 3.5 of Part 0.5 of Division 1 of the Revenue and Taxation Code. Supplemental assessments are levied whenever a property, or a portion thereof, changes ownership or experiences new construction.

## Taxable Value

For real property subject to Article XIII A, the base year full value adjusted for inflation for any given lien date as required by law, or the full cash value for the same lien date, whichever is less.

## Unsecured Tax Rate

Previous year's secured property tax rate.

## Yield Tax

The tax on harvested timber; a form of severance tax based on the value of the timber where and when it is cut.

## APPENDIX I

State of California

BOARD OF EQUALIZATION

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*Property Taxes Law Guide*, State Board of Equalization, Volumes 1-3, Sacramento, California. Available at cost through the Publications Order Desk, 3920 West Capitol Avenue, West Sacramento, CA 95691, (800) 400-7115.

*Property Tax Rules* (Chapter 1, Title 18 of California Code of Regulations.) State Board of Equalization. Listed in Appendix 2.

Information on the Board publications listed above can be obtained by writing to the Publications Order Desk of the State Board of Equalization, 3920 West Capitol Avenue, West Sacramento, CA 95691, calling the Board's Information Center at (800) 400-7115, or visiting the Board's Internet site at <http://www.boe.ca.gov>.

*Assessors' Handbook*, State Board of Equalization. Individual sections of the Handbook and current charges per issue are available through the State Board of Equalization, Policy, Planning, and Standards Division, MIC:64, P.O. Box 942879, Sacramento, CA 94279-0064, (916) 445-4982. The purchase order form for the Assessors' Handbook Sections may be obtained by calling the Information Center, (800) 400-7115. Also, the Assessors' Handbook Sections may be found on the Board's Internet site at <http://www.boe.ca.gov>. A list of the individual sections is below.

SECTION NUMBER	TITLE
AH 201	Assessment Roll Procedures (6/85)
AH 215	Assessment Map Standards (8/92)
AH 222	Standard Form List (Revised Annually)
AH 265	Cemetery Exemption (8/77)
AH 267	Welfare, Church, and Religious Exemptions (8/00)
AH 501	Basic Appraisal (9/97)
AH 502	Advanced Appraisal (12/98)
AH 503	Cash Equivalent Analysis (3/85)
AH 504	Assessment of Personal Property and Fixtures (6/00)
AH 505	Capitalization Formulas and Tables (6/93)
AH 510	Assessment of Possessory Interests (5/78)
AH 511	Assessment of Manufactured Homes (10/84)
AH 512	Assessment of Manufactured Home Parks (10/83)

AH 513	Assessment of Shopping Centers (1/83)
AH 515	Assessment of Golf Courses (1/83)
AH 516	Assessment of Cemeteries (1/83)
AH 521	Assessment of Agricultural and Open-Space Properties (9/97)
AH 531	Residential Building costs (Revised Annually)
AH 534	Rural Building Costs (Revised Annually)
AH 542	Assessment of Water Companies and Water Rights (12/00)
AH 560	Assessment of Mining Properties (3/97)
AH 566	Assessment of Petroleum Properties (Revised 1/99)
AH 570	Assessment of Commercial Aircraft (1/72)
AH 576	Assessment of Vessels (6/73)
AH 577	Assessment of General Aircraft (3/88)
AH 581	Equipment Index and Percent Good Factors (Revised Annually)
AH 582	Explanation of the Derivation of Equipment Percent Good Factors (2/81)
N/A	Assessment Appeals Manual (9/00)
N/A	State Assessment Manual (11/00)

## APPENDIX 3

### Board Members

DISTRICT	MEMBER	OFFICE ADDRESSES	TELEPHONE
First	Johan Klehs	22320 Foothill Boulevard, Suite 300 Hayward 94541	(510) 247-2125
Second	Dean Andal	7540 Shoreline Drive, Suite D Stockton 95219	(209) 473-6579
Third	Claude Parrish	680 W. Knox Street, Suite 160 Torrance 90508	(310) 217-6815
Fourth	John Chiang	660 S. Figueroa Street, Suite 2050 Los Angeles, CA 90017-3477	(213) 239-8056
State Controller	Kathleen Connell	300 Capitol Mall, Suite 1850 Sacramento 95814	(916) 445-2636

### Executive Administration

EXECUTIVE OFFICER	OFFICE ADDRESSES	TELEPHONE
James E. Speed Executive Officer	450 N Street, MIC:73; P.O. Box 942879 Sacramento 94279-0073	(916) 327-4975 FAX (916) 324-2586
Jennifer L. Willis Property Taxpayers' Advocate	450 N Street, MIC:70; P.O. Box 942879 Sacramento 94279-0070	(916) 324-2798 FAX (916) 323-3319
Timothy W. Boyer Chief Counsel	450 N Street, MIC:83; P.O. Box 942879 Sacramento 94279-0083	(916) 445-4380 FAX (916) 323-3387
Lawrence A. Augusta Assistant Chief Counsel, Property Taxes	450 N Street, MIC:82; P.O. Box 942879 Sacramento 94279-0082	(916) 445-6493 FAX (916) 323-3387

### Property Taxes Department

DEPARTMENT OFFICER	OFFICE ADDRESS	TELEPHONE
Richard C. Johnson, Deputy Director	450 N Street, MIC:63; P.O. Box 942879 Sacramento 94279-0063	(916) 445-1516 FAX (916) 323-8765
David J. Gau, Chief Policy, Planning, and Standards Division	450 N Street, MIC:64; P.O. Box 942879 Sacramento 94279-0064	(916) 445-4982 FAX (916) 323-8765
Harold M. Hale, Jr., Chief Valuation Division	450 N Street, MIC:61; P.O. 942879 Sacramento 94279-0064	(916) 322-2323 Fax (916) 324-2787
Charles G. Knudsen, Chief County Property Tax Division	450 N Street, MIC:60; P.O. Box 942879 Sacramento, 94279-0060	(916) 324-5827 FAX (916) 323-5689

## APPENDIX 4

### County Assessors

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
1. Alameda	First	Ron Thomsen	1221 Oak Street, Room 145 Oakland 94612-4288	(510) 272-3755
2. Alpine	Second	David S. Peets	P.O. Box 155 Markleeville 96120-0155	(530) 694-2283
3. Amador	Second	Raymond Olivarria	500 Argonaut Lane Jackson 95642	(209) 223-6351
4. Butte	Second	Kenneth O. Reimers	County Adm. Bldg. 25 County Center Drive Oroville 95965-3382	(530) 538-7721
5. Calaveras	Second	Grant W. Metzger, Jr.	891 Mountain Ranch Road San Andreas 95249-9709	(209) 754-6356
6. Colusa	First	E. Dan O'Connell	Courthouse 547 Market Street Colusa 95932-2452	(530) 458-0450
7. Contra Costa	First	Gus S. Kramer	2530 Arnold Drive, Ste. 400 Martinez 94553-4359	(925) 313-7500
8. Del Norte	First	Gerald D. Cochran	981 H Street, Suite 120 Crescent City 95531-4016	(707) 464-7200
9. El Dorado	Second	John A. Winner	360 Fair Lane Placerville 95667-4103	(530) 621-5719
10. Fresno	Second	William C. Greenwood	2281 Tulare Street, #201 Fresno 93721-1146	(559) 488-3514
11. Glenn	First	Vince T. Minto	516 West Sycamore Street Willows 95988	(530) 934-6402
12. Humboldt	First	Raymond L. Jerland	Courthouse, 3rd Floor 825 Fifth Street Eureka 95501-1153	(707) 445-7276
13. Imperial	Third	Jose M. Rodriguez	940 West Main Street, #115 El Centro 92243-2874	(760) 339-4244
14. Inyo	Second	Thomas W. Lanshaw	Courthouse, 168 North Edwards Independence 93526-0609	(760) 878-0302
15. Kern	Second	James W. Maples	1115 Truxtun Avenue, 3rd Floor Bakersfield 93301-4617	(661) 868-3485
16. Kings	Second	George J. Misner	County Government Center 1400 West Lacey Blvd. Hanford 93230	(559) 582-3211
17. Lake	First	Doug Wacker	255 North Forbes Street Lakeport 95453	(707) 263-2302

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
18. Lassen	First	Kenneth Bunch	220 South Lassen St., Rm. 4 Susanville 96130-4324	(530) 251-8241
19. Los Angeles	Second/Fourth	Rick Auerbach	500 W. Temple Street, Rm. 320 Los Angeles 90012-2770	(213) 974-3101
20. Madera	Second	Thomas P. Kidwell	209 West Yosemite Avenue Madera 93637-3534	(559) 675-7710
21. Marin	First	Joan C. Thayer	3501 Civic Center Drive, Rm. 208 P.O. Box C San Rafael 94913-3902	(415) 499-7215
22. Mariposa	Second	Robert Lowrimore	4982 Tenth Street P.O. Box 35 Mariposa 95338-0035	(209) 966-2332
23. Mendocino	First	Marsha A. Wharff	501 Low Gap Road, Rm 1040 Ukiah 95482	(707) 463-4311
24. Merced	Second	David A. Cardella	2222 M Street Merced 95340-3780	(209) 385-7631
25. Modoc	First	Josephine Johnson	204 South Court Street, Rm. 106 Alturas 96101-4064	(530) 233-6218
26. Mono	Second	R. Glenn Barnes	Courthouse, Annex II P.O. Box 456 Bridgeport 93517-0456	(760) 932-5204
27. Monterey	First	Joseph F. Pitta	240 Church Street P.O. Box 570 Salinas 93902-0570	(831) 755-5035
28. Napa	First	John Tuteur	1127 First Street, Rm. 128 Napa 94559-2931	(707) 253-4466
29. Nevada	Second	Dale F. Flippin	950 Maidu Avenue Nevada City 95959-8600	(530) 265-1232
30. Orange	Third	Webster J. Guillory	12 Civic Center Plaza, Rm. 143 Santa Ana 92702-0149	(714) 834-2727
31. Placer	Second	Bruce M. Dear	2980 Richardson Drive Auburn 95603-2640	(530) 889-4300
32. Plumas	Second	Charles W. Leonhardt	520 Main Street, Room 205 Quincy 95971-9114	(530) 283-6380
33. Riverside	Third	Gary L. Orso	4080 Lemon Street P.O. Box 12004 Riverside 92502-2204	(909) 955-6250
34. Sacramento	Second	Kenneth D. Stieger	700 H Street, Room 3720 Sacramento 95814-1284	(916) 874-8522
35. San Benito	First	Arnold R. Fontes	440 Fifth Street, Room 108 Hollister 95023-3893	(831) 636-4030

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
36. San Bernardino	Second	Donald E. Williamson	Hall of Records Bldg. 172 W. Third St., Fifth Floor San Bernardino 92415-0310	(909) 387-6730
37. San Diego	Third	Gregory J. Smith	1600 Pacific Highway, Rm. 110 San Diego 92101-2480	(619) 531-5507
38. San Francisco	First	Doris M. Ward	1 Dr. Carlton B. Goodlet Place, Room 190 San Francisco 94102-4698	(415) 554-5507
39. San Joaquin	Second	Gary W. Freeman	24 South Hunter Street Room 303 Stockton 95202-3273	(209) 468-2630
40. San Luis Obispo	Second	Dick Frank	1050 Monterey Street, Room 100 County Government Center San Luis Obispo 93408-2070	(805) 781-5643
41. San Mateo	First	Warren Slocum	555 County Center, 1st Floor Redwood City 94063-1665	(650) 363-4500
42. Santa Barbara	Second	Kenneth A. Pettit	105 East Anapamu Street Room 204 P.O. Box 159 Santa Barbara 93102-0159	(805) 568-2550
43. Santa Clara	First	Lawrence E. Stone	Government Center 70 West Hedding Street San Jose 95110-1705	(408) 299-4347
44. Santa Cruz	First	Robert C. Petersen	Courthouse 701 Ocean Street, Rm. 130 Santa Cruz 95060-4073	(831) 454-2002
45. Shasta	First	Cris Andrews	Courthouse, Rm. 115 1500 Court Street Redding 96001-1694	(530) 225-3600
46. Sierra	Second	William G. Copren	100 Courthouse Square, Rm. B1 P.O. Box 8 Downieville 95936-0008	(530) 289-3283
47. Siskiyou	First	Carl A. Bontrager	311 Fourth Street, Room 108 Yreka 96097-2984	(530) 842-8036
48. Solano	First	Robert P. Blechschmidt	600 Texas Street Fairfield 94533-6386	(707) 421-6200
49. Sonoma	First	James J. Gallagher	585 Fiscal Drive, Rm. 104F Santa Rosa 95403-2872	(707) 565-1888
50. Stanislaus	Second	Mike DeFerrari	1010 10th Street, Suite 2400 P.O. Box 1068 Modesto 95355-1068	(209) 525-6461

COUNTY	COUNTY DISTRICT	ASSESSOR	OFFICE ADDRESS	TELEPHONE NUMBER
51. Sutter	First	Michael V. Strong	212 Bridge Street P.O. Box 1555 Yuba City 95992-1555	(530) 822-7160
52. Tehama	First	Robert C. Brownfield	444 Oak Street, #B P.O. Box 428 Red Bluff 96080-0428	(530) 527-5931
53. Trinity	First	Dero B. Forslund	101 Court Street P.O. Box 1255 Weaverville 96093-1255	(530) 623-1257
54. Tulare	Second	Gregory B. Hardcastle	Room 102-E 221 S. Mooney Blvd. Visalia 93291-4593	(559) 733-6361
55. Tuolumne	Second	David W. Wynne	No. 2 South Green Street Sonora 95370	(209) 533-5535
56. Ventura	Second	Dan Goodwin, MAI	Government Center 800 South Victoria Avenue Ventura 93009-1270	(805) 654-2181
57. Yolo	First	Dick Fisher	625 Court Street, Room 104 Woodland 95695-3448	(530) 666-8135
58. Yuba	Second	David A. Brown	935 - 14th Street Marysville 95901-4188	(530) 741-6221